

## Completing a work sheet [1-3]

Jomar

## Work Sheet

For Year Ended December 31, 19--

	ACCOUNT TITLE	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET		
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
1	Cash	221 00 00						221 00 00		1
2	Petty Cash	3 00 00						3 00 00		2
3	Accounts Receivable	9 62 00						9 62 00		3
4	Merchandise Inventory	243 60 00		(a) 3 00 00				246 60 00		4
5	Supplies—Office	5 73 00			(b) 3 94 00			1 79 00		5
6	Supplies—Store	5 38 00			(c) 3 87 00			1 51 00		6
7	Prepaid Insurance	5 06 00			(d) 2 76 00			2 30 00		7
8	Accounts Payable		9 86 40						9 86 40	8
9	Sales Tax Payable		9 16 00						9 16 00	9
10	Lidia Jomar, Capital		151 85 00						151 85 00	10
11	Lidia Jomar, Drawing	12 86 00						12 86 00		11
12	Philip Jomar, Capital		150 89 40						150 89 40	12
13	Philip Jomar, Drawing	12 67 40						12 67 40		13
14	Income Summary				(a) 3 00 00		3 00 00			14
15	Sales		183 11 00				183 11 00			15
16	Purchases	147 15 00				147 15 00				16
17	Advertising Expense	5 82 00				5 82 00				17
18	Credit Card Fee Expense	1 61 50				1 61 50				18
19	Insurance Expense			(d) 2 76 00		2 76 00				19
20	Miscellaneous Expense	2 28 50				2 28 50				20
21	Rent Expense	19 20 00				19 20 00				21
22	Supplies Expense—Office			(b) 3 94 00		3 94 00				22
23	Supplies Expense—Store			(c) 3 87 00		3 87 00				23
24	Utilities Expense	3 24 00				3 24 00				24
25		496 63 40	496 63 40	13 57 00	13 57 00	189 88 00	186 11 00	309 75 40	313 52 40	25
26	Net Loss						3 77 00	3 77 00		26
27						189 88 00	189 88 00	313 52 40	313 52 40	27
28										28
29										29
30										30
31										31
32										32